--- "Series of 1868"- Division "Open" - Black ---

Originally each strips received *twin* 34 mm. imprints "British American Bank Note Co. Montreal & Ottawa". Since the stamps were lithographed in a pane of five strips, this meant that there were *ten imprints* per pane of five stamps. Stamps lithographed a little later only received *one imprint* per pane of five strips. Thus there are cigar strips with *two imprints*, strips with only *one imprint*, and strips *without* an imprint. I ***do not*** think that such a difference merits a catalogue number. It should be sufficient to merely note their existence.

1st BABN Contract (1868-1873)	John McKay reports 763,046 *lithographed* copies of "Black, Cigars" were 'delivered'. These must be Division Open strips, since Division Specific strips were not authorized by the Department until 1874.
2nd BABN Contract (1873-1878)	John McKay reports 1,412,000 *lithographed* "Black, Cigars" were 'delivered'. Some of these were for the Montreal and Toronto Divisions.
3rd BABN Contract (1878-1886)	John McKay reports 1,306,111 *lithographed* copies of "Long Black, Cigars" were 'delivered'. He separately lists the delivery of 1,281,907 "Long Black, new, Cigars" from the 1880 Series.

1st BABN Contract (1868-1873) -	763,046
2nd BABN Contract (1873-1878) -	1,412,000
3rd BABN Contract (1878-1886) -	1,306,111
	3,481,157

	ultimate control	estimated
Division Open -	1,751,681	1,800,000
Montreal Division -	840,752	900,000
Hamilton Division -	162,263	250,000
Toronto Division -	300,687	400,000
Windsor Division -	059,023	100,000
	3,114,406	3,450,000

Chris Ryan, "Canadian Revenue Newsletter", No. 39, of May 2002

"... The seventh line of the central inscription reads as '***M*** ..... ***lbs.***'... This mode of assessing the excise duty on the weight of cigars was introduced on April 8th 1870, replacing the graduated duty per thousand '***M*** 'cigars based on their value. In a circular of April 15th 1870, the Revenue Collectors were instructed as follows:

> **You will adapt the Cigar labels now in your possession, to the change in the mode of levying duty, by drawing your pen through the words '*Val. per*' leaving the '*M*' to signify thousands, and writing thereafter the fractional part of the thousand Cigars contained in the box, and the weight thereof on which the duty is charged thus: --- '*M* 1/10 = 1¼ *lbs.*', signifying that the package contains 100 cigars weighing one and a quarter pounds.**"

"An 'impossible' date is provided by this cigar strip dated '5 - 70' which in an end of the fiscal year scheme would represent September of 1869. However the seventh line of the central inscription reads as '***M*** ..... ***lbs.***' This mode of assessing the excise duty on the weight of cigars was introduced on April 8th 1870, replacing the graduated duty per thousand '***M***' cigars based on their value..... Thus, the '5 - 70' on the stamp can only represent September of 1870."

--- the actual Division Open control numbers, as recorded to date ---

--- "*Val. Per M*. ....." on the 7th line ---

RG-23 - no numbered copies
RG-29 - **007317** to **007369**
RG-30 - **060023** to **205281**

--- "*M* ..... *lbs.*" on the 7th line - as of April 8th 1870 ---

RG-51a - **226884** a single copy
RG-51 - **226886** a single copy
RG-51b - **268489** to **351683**
RG-51c - **473386** to **870360**
RG-52 - **890288** to **988358**

--- "*M* ..... *lbs.*" on the 7th line - with the shaded "A" background---

RG-54 - **A016710** to **A141966**
RG-55 - **A250001** to **A326212**

--- *without* "XXXI VICT. / CAP. VIII" at the sides - as of July 1st 1880 ---

RG-88 - **A751681**

File path is [c:\ CR - STAMPS \ RG_STAMPS \ 1868 \ Black \ John McKay],
In MS Word 2007 for Windows 7,
Formatted for a HP CP 1525 Laser Jet,
October 1st 2013 - JBH